



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: KIMBERLY WATER UTILITY

Principal Office: 515 WEST KIMBERLY AVENUE  
KIMBERLY, WI 54136

For the Year Ended: DECEMBER 31, 2003

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** KIMBERLY WATER UTILITY

**Utility Address:** 515 WEST KIMBERLY AVENUE  
KIMBERLY, WI 54136

**When was utility organized?** 1/1/1925

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** RICK J HERMUS

**Title:** SECRETARY/ TREASURER

**Office Address:** KIMBERLY WATER UTILITY  
515 KIMBERLY AVENUE  
KIMBERLY, WI 54136

**Telephone:** (920) 788 - 7500

**Fax Number:** (920) 788 - 9723

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JASON VOLLRATH

**Title:** CPA

**Office Address:** ERICKSON & ASSOCIATES, S.C.  
1000 WEST COLLEGE AVENUE  
APPLETON, WI 54914

**Telephone:** (920) 733 - 4957 EXT 124

**Fax Number:** (922) 733 - 6221

**E-mail Address:** JASON@ERICKSON-CPAS.COM

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** ROGER PRICE

**Title:** PRESIDENT

**Office Address:**  
515 WEST KIMBERLY AVENUE  
KIMBERLY, WI 54136

**Telephone:** (920) 788 - 7500

**Fax Number:** (920) 788 - 9723

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JASON VOLLRATH**Title:** CPA**Office Address:** ERICKSON & ASSOCIATES, S.C.  
1000 WEST COLLEGE AVENUE  
APPLETON, WI 54914**Telephone:** (920) 733 - 4957 EXT 124**Fax Number:** (920) 733 - 6221**E-mail Address:** JASON@ERICKSON-CPAS.COM**Date of most recent audit report:** 12/31/2003**Period covered by most recent audit:** 1/1/03-12/31/03

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**Names and titles of utility management including manager or superintendent:**

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**Name:** RICK J HERMUS**Title:** SECRETARY/TREASURER**Office Address:** KIMBERLY WATER UTILITY  
515 WEST KIMBERLY AVENUE  
KIMBERLY, WI 54136**Telephone:** (920) 788 - 7500**Fax Number:** (920) 788 - 9723**E-mail Address:**

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**Name:** ROB KLEIN**Title:** SUPERINTENDENT**Office Address:** KIMBERLY WATER UTILITY  
515 WEST KIMBERLY AVENUE  
KIMBERLY, WI 54136**Telephone:** (920) 788 - 7500**Fax Number:** (920) 788 - 9723**E-mail Address:**

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**Name of utility commission/committee:**    KIMBERLY WATER COMMISSION

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**Names of members of utility commission/committee:**

JOHN JOHNSON

ROBERT KRUEGER

ROGER PRICE, CHAIRMAN

EARL STRICK

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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## IDENTIFICATION AND OWNERSHIP

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** N/A

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	937,393	995,110	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	693,927	624,975	<b>2</b>
Depreciation Expense (403)	91,437	101,909	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	89,118	91,749	<b>5</b>
<b>Total Operating Expenses</b>	<b>874,482</b>	<b>818,633</b>	
<b>Net Operating Income</b>	<b>62,911</b>	<b>176,477</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>62,911</b>	<b>176,477</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	24,405	14,460	<b>10</b>
Miscellaneous Nonoperating Income (421)	1,080,582	8,922	<b>11</b>
<b>Total Other Income</b>	<b>1,104,987</b>	<b>23,382</b>	
<b>Total Income</b>	<b>1,167,898</b>	<b>199,859</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	12,347	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>12,347</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,155,551</b>	<b>199,859</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	89,019	0	<b>14</b>
Amortization of Debt Discount and Expense (428)	912		<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0		<b>19</b>
<b>Total Interest Charges</b>	<b>89,931</b>	<b>0</b>	
<b>Net Income</b>	<b>1,065,620</b>	<b>199,859</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,157,487	1,983,709	<b>20</b>
Balance Transferred from Income (433)	1,065,620	199,859	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	894	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	26,081	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,222,213</b>	<b>2,157,487</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	937,393		937,393	1
<b>Total (Acct. 400):</b>	<b>937,393</b>	<b>0</b>	<b>937,393</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	693,927		693,927	2
<b>Total (Acct. 401-402):</b>	<b>693,927</b>	<b>0</b>	<b>693,927</b>	
<b>Depreciation Expense (403):</b>				
Derived	91,437		91,437	3
<b>Total (Acct. 403):</b>	<b>91,437</b>	<b>0</b>	<b>91,437</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	89,118		89,118	5
<b>Total (Acct. 408):</b>	<b>89,118</b>	<b>0</b>	<b>89,118</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>62,911</b>	<b>0</b>	<b>62,911</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	24,405	0	24,405 11
<b>Total (Acct. 419):</b>	<b>24,405</b>	<b>0</b>	<b>24,405</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		1,080,582	1,080,582 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,080,582</b>	<b>1,080,582</b>
<b>TOTAL OTHER INCOME:</b>	<b>24,405</b>	<b>1,080,582</b>	<b>1,104,987</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		12,347	12,347 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>12,347</b>	<b>12,347</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>12,347</b>	<b>12,347</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	89,019		89,019 17
<b>Total (Acct. 427):</b>	<b>89,019</b>	<b>0</b>	<b>89,019</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	912		912 18
<b>Total (Acct. 428):</b>	<b>912</b>	<b>0</b>	<b>912</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>89,931</b>	<b>0</b>	<b>89,931</b>
<b>NET INCOME:</b>	<b>(2,615)</b>	<b>1,068,235</b>	<b>1,065,620</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,157,487	0	2,157,487 23
<b>Total (Acct. 216):</b>	<b>2,157,487</b>	<b>0</b>	<b>2,157,487</b>
Balance Transferred from Income (433):			
Derived	(2,615)	1,068,235	1,065,620 24
<b>Total (Acct. 433):</b>	<b>(2,615)</b>	<b>1,068,235</b>	<b>1,065,620</b>
Miscellaneous Credits to Surplus (434):			
MOVE TO APPROPRIATED SURPLUS	0	0	0 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	894	0	894 26
<b>Total (Acct. 435)--Debit:</b>	<b>894</b>	<b>0</b>	<b>894</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,153,978</b>	<b>1,068,235</b>	<b>3,222,213</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	937,393	0	0	0	<b>937,393</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>937,393</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>937,393</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	104,879		<b>104,879</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>104,879</b>	<b>0</b>	<b>104,879</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,414,708	4,610,632	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,372,108	1,308,198	<b>2</b>
<b>Net Utility Plant</b>	<b>5,042,600</b>	<b>3,302,434</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	1,354	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>1,354</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	104,724	62,136	<b>8</b>
Temporary Cash Investments (132)	990,999	2,641,900	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	467,009	274,545	<b>11</b>
Other Accounts Receivable (143)	0	205,453	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	38,358	38,854	<b>14</b>
Materials and Supplies (150)	16,998	10,821	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,618,088</b>	<b>3,233,709</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	17,334	18,246	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	1,354	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>18,688</b>	<b>18,246</b>	
<b>Total Assets and Other Debits</b>	<b>6,679,376</b>	<b>6,555,743</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	931,852	931,852	<b>21</b>
Appropriated Earned Surplus (215)	79,411	78,517	<b>22</b>
Unappropriated Earned Surplus (216)	3,222,213	2,157,487	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,233,476</b>	<b>3,167,856</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,040,000	2,040,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,040,000</b>	<b>2,040,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	131,276	41,048	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0		<b>30</b>
Taxes Accrued (236)	79,321	80,282	<b>31</b>
Interest Accrued (237)	21,487	0	<b>32</b>
Other Current and Accrued Liabilities (238)	172,462	144,621	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>404,546</b>	<b>265,951</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	1,354	1,354	<b>36</b>
<b>Total Deferred Credits</b>	<b>1,354</b>	<b>1,354</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,080,582	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>6,679,376</b>	<b>6,555,743</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,610,632	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,654,082	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,080,582	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,680,044				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>6,414,708</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,081,186	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	290,922	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,372,108</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,042,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,308,198				<b>1,308,198</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	91,437				<b>91,437</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,006				<b>5,006</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>96,443</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,443</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	44,880				<b>44,880</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Contributed Assets	278,575				<b>278,575</b>	<b>18</b>
<b>Total debits</b>	<b>323,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>323,455</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>1,081,186</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,081,186</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.71%					<b>22</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	12,347				<b>12,347</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	278,575				<b>278,575</b>	<b>10</b>
<b>Total credits</b>	<b>290,922</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>290,922</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>290,922</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>290,922</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>19</b>
If yes, what is the rate?	1.14%					<b>20</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	16,998	10,821	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>16,998</b>	<b>10,821</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
BONDS	0	0	17,334	1
<b>Total</b>			<b>17,334</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	931,852	1
<b>Changes during year (explain):</b>		
		2
<b>Balance end of year</b>	<b>931,852</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
BONDS	12/15/2002	10/01/2022	3.83%	2,040,000	1
<b>Total Bonds (Account 221):</b>				<b>2,040,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	80,282	1
<b>Accruals:</b>		
Charged water department expense	89,118	2
Charged electric department expense		3
Charged sewer department expense	2,162	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>91,280</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	80,282	6
Social Security taxes	10,756	7
PSC Remainder Assessment	1,203	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>92,241</b>	
<b>Balance end of year</b>	<b>79,321</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0	89,019	67,532	21,487	1
<b>Subtotal</b>	<b>0</b>	<b>89,019</b>	<b>67,532</b>	<b>21,487</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>89,019</b>	<b>67,532</b>	<b>21,487</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	241,296	5
Electric	225,713	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>467,009</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
FIRE PROTECTION	38,358	12
<b>Total (Acct. 145):</b>	<b>38,358</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
DEFERRED ASSESSMENTS	1,354	15
<b>Total (Acct. 183):</b>	<b>1,354</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
NONE		16
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
DEFERRED ASSESSMENTS	1,354	17
<b>Total (Acct. 253):</b>	1,354	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,592,066	0	0	0	<b>3,592,066</b>	<b>1</b>
Materials and Supplies	13,909	0	0	0	<b>13,909</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,194,692	0	0	0	<b>1,194,692</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>2,411,283</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,411,283</b>	
Net Operating Income	62,911	0	0	0	<b>62,911</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.61%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.61%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

N/A

**2. Leaseholder changes.**

N/A

**3. Extensions of service.**

Selling more water to the Darboy Sanitary District.

**4. Estimated changes in revenues due to rate changes.**

N/A

**5. Obligations incurred or assumed, excluding commercial paper.**

N/A

**6. Formal proceedings with the Public Service Commission.**

N/A

**7. Any additional matters.**

N/A

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## FINANCIAL SECTION FOOTNOTES

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NONE

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,080,582	0	0	0	0	<b>1,080,582</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	1,080,582					<b>1,080,582</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	910,095	954,172	1
<b>Total Sales of Water</b>	<b>910,095</b>	<b>954,172</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	8,712	9,216	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	6,008	2,721	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	12,578	29,001	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>27,298</b>	<b>40,938</b>	
<b>Total Operating Revenues</b>	<b>937,393</b>	<b>995,110</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	136,494	131,499	9
Water Treatment Expenses (630-635)	114,766	120,992	10
Transmission and Distribution Expenses (640-655)	207,039	161,042	11
Customer Accounts Expenses (901-904)	1,011	2,809	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	234,617	208,633	14
<b>Total Operation and Maintenance Expenses</b>	<b>693,927</b>	<b>624,975</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	91,437	101,909	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	89,118	91,749	17
<b>Total Other Operating Expenses</b>	<b>180,555</b>	<b>193,658</b>	
<b>Total Operating Expenses</b>	<b>874,482</b>	<b>818,633</b>	
<b>NET OPERATING INCOME</b>	<b>62,911</b>	<b>176,477</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,343	111,799	285,004	4
Commercial	155	29,609	59,300	5
Industrial	14	126,255	164,567	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,512</b>	<b>267,663</b>	<b>508,871</b>	
Private Fire Protection Service (462)	5		27,787	7
Public Fire Protection Service (463)	2		173,027	8
Other Sales to Public Authorities (464)	31	7,452	14,332	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	5	139,923	186,078	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,555</b>	<b>415,038</b>	<b>910,095</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
DARBOY SANITARY DISTRICT	DISTRICT LIMITS	48,813	65,427	<b>1</b>
VILLAGE OF COMBINED LOCKS	VILLAGE LIMITS	91,110	120,651	<b>2</b>
<b>Total</b>		<b>139,923</b>	<b>186,078</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	173,027	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>173,027</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	8,712	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>8,712</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
ANTENNA RENTAL	6,008	8
<b>Total Rents from Water Property (472)</b>	<b>6,008</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,599	10
<b>Other (specify):</b>		
OTHER WATER REVENUES	6,979	11
<b>Total Other Water Revenues (474)</b>	<b>12,578</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	116,097	113,152	7
Operation Supplies and Expenses (623)	6,826	3,473	8
Maintenance of Pumping Plant (625)	13,571	14,874	9
<b>Total Pumping Expenses</b>	<b>136,494</b>	<b>131,499</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	20,823	28,907	10
Chemicals (631)	78,823	74,317	11
Operation Supplies and Expenses (632)	50	3,598	12
Maintenance of Water Treatment Plant (635)	15,070	14,170	13
<b>Total Water Treatment Expenses</b>	<b>114,766</b>	<b>120,992</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	0	0	14
Operation Supplies and Expenses (641)	2,102	2,072	15
Maintenance of Distribution Reservoirs and Standpipes (650)	739	39	16
Maintenance of Mains (651)	176,587	105,660	17
Maintenance of Services (652)	15,716	21,886	18
Maintenance of Meters (653)	10,295	13,343	19
Maintenance of Hydrants (654)	439	11,276	20
Maintenance of Other Plant (655)	1,161	6,766	21
<b>Total Transmission and Distribution Expenses</b>	<b>207,039</b>	<b>161,042</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	0	0	<b>22</b>
Accounting and Collecting Labor (902)	0	0	<b>23</b>
Supplies and Expenses (903)	1,011	2,809	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>1,011</b>	<b>2,809</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	52,700	18,700	<b>27</b>
Office Supplies and Expenses (921)	21,390	14,798	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	4,700	43,817	<b>30</b>
Property Insurance (924)	21,475	19,400	<b>31</b>
Injuries and Damages (925)	0	0	<b>32</b>
Employee Pensions and Benefits (926)	102,732	66,352	<b>33</b>
Regulatory Commission Expenses (928)	0	0	<b>34</b>
Miscellaneous General Expenses (930)	6,294	7,313	<b>35</b>
Transportation Expenses (933)	1,908	3,419	<b>36</b>
Maintenance of General Plant (935)	23,418	34,834	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>234,617</b>	<b>208,633</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>693,927</b>	<b>624,975</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		79,321	80,282	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,162	2,204	2
<b>Net property tax equivalent</b>		<b>77,159</b>	<b>78,078</b>	
Social Security		10,756	12,674	3
PSC Remainder Assessment		1,203	997	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>89,118</b>	<b>91,749</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.224600				3
County tax rate	mills		5.321800				4
Local tax rate	mills		7.636800				5
School tax rate	mills		10.846800				6
Voc. school tax rate	mills		2.020200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.050200</b>				10
Less: state credit	mills		1.562300				11
<b>Net tax rate</b>	mills		<b>24.487900</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.636800</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.867000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.503800</b>				17
<b>Total Tax Rate</b>	mills		<b>26.050200</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.787088</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.487900</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.274132</b>				21
Utility Plant, Jan. 1	\$	<b>4,610,632</b>	4,610,632				22
Materials & Supplies	\$	<b>10,821</b>	10,821				23
<b>Subtotal</b>	\$	<b>4,621,453</b>	<b>4,621,453</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>4,621,453</b>	<b>4,621,453</b>				26
Assessment Ratio	dec.		0.890500				27
<b>Assessed Value</b>	\$	<b>4,115,404</b>	<b>4,115,404</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.274132</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>79,321</b>	<b>79,321</b>				30
Tax Equivalent per 1994 PSC Report	\$	74,036					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>79,321</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	1,819		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>1,819</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	32,647		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	212,560		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>245,207</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	431,976		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	393,265		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	27,597		20
<b>Total Pumping Plant</b>	<b>852,838</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	385,976		23
<b>Total Water Treatment Plant</b>	<b>385,976</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			1,819	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>1,819</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			32,647	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			212,560	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>245,207</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			431,976	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			393,265	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			27,597	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>852,838</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			385,976	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>385,976</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	150		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	186,304		26
Transmission and Distribution Mains (343)	2,080,697	101,878	27
Fire Mains (344)	0		28
Services (345)	364,465	41,089	29
Meters (346)	198,229	12,755	30
Hydrants (348)	174,844	9,000	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,004,689</b>	<b>164,722</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	4,540	1,190	35
Computer Equipment (391.1)	18,428	3,000	36
Transportation Equipment (392)	67,124		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,891		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	23,120		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>120,103</b>	<b>4,190</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,610,632</b>	<b>168,912</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,610,632</b>	<b>168,912</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			150	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			186,304	26
Transmission and Distribution Mains (343)	23,630	(851,963)	1,306,982	27
Fire Mains (344)			0	28
Services (345)	5,859	(157,728)	241,967	29
Meters (346)	11,191		199,793	30
Hydrants (348)	4,200	(70,891)	108,753	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>44,880</b>	<b>(1,080,582)</b>	<b>2,043,949</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			5,730	35
Computer Equipment (391.1)			21,428	36
Transportation Equipment (392)			67,124	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			6,891	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			23,120	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>124,293</b>	
<b>Total utility plant in service directly assignable</b>	<b>44,880</b>	<b>(1,080,582)</b>	<b>3,654,082</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>44,880</b>	<b>(1,080,582)</b>	<b>3,654,082</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<u>0</u>	<u>0</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		851,963	851,963 27
Fire Mains (344)			0 28
Services (345)		157,728	157,728 29
Meters (346)			0 30
Hydrants (348)		70,891	70,891 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>1,080,582</b>	<b>1,080,582</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>1,080,582</b>	<b>1,080,582</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>1,080,582</b>	<b>1,080,582</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			39,597	<b>39,597</b>	1
February			36,915	<b>36,915</b>	2
March			42,164	<b>42,164</b>	3
April			36,712	<b>36,712</b>	4
May			39,135	<b>39,135</b>	5
June			40,645	<b>40,645</b>	6
July			45,049	<b>45,049</b>	7
August			46,592	<b>46,592</b>	8
September			43,203	<b>43,203</b>	9
October			38,968	<b>38,968</b>	10
November			35,474	<b>35,474</b>	11
December			37,855	<b>37,855</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>482,309</b>	<b>482,309</b>	
Less: Water sold				415,038	13
Volume pumped but not sold				<b>67,271</b>	14
Volume sold as a percent of volume pumped				<b>86%</b>	15
Volume used for water production, water quality and system maintenance				5,072	16
Volume related to equipment/system malfunction				20,065	17
Non-utility volume NOT included in water sales				323	18
Total volume not sold but accounted for				<b>25,460</b>	19
Volume pumped but unaccounted for				<b>41,811</b>	20
Percent of water lost				<b>9%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,374	23
Date of maximum: 9/1/2003					24
Cause of maximum: water break					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				905	26
Date of minimum: 12/25/2003					27
Total KWH used for pumping for the year				1,603,600	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
404 NORTH JOHN STREET	1	750	12	751,389	Yes	<b>1</b>
253 SOUTH LINCOLN	2	750	12	235,090	Yes	<b>2</b>
1010 FULCER AVENUE	3	750	16	361,984	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER	BOOSTER 1	BOOSTER 2	<b>1</b>
Location	LINCOLN	JOHN STREET	JOHN STREET	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	WEIMAN	GOULDS	LAYNE	<b>5</b>
Year Installed	1958	1994	1966	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,136	135	1,157	<b>8</b>
Pump Motor or Standby Engine Mfr	ELECTRO DYNAMIC	US MOTORS	US MOTORS	<b>9</b>
Year Installed	1958	1994	1966	<b>10</b>
Type	OTHER	OTHER	OTHER	<b>11</b>
Horsepower	60	40	100	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	BOOSTER 3	DEEP WELL 1	DEEP WELL 2	<b>14</b>
Location	JOHN STREET	JOHN STREET	LINCOLN STREET	<b>15</b>
Purpose	B	P	P	<b>16</b>
Destination	D	R	R	<b>17</b>
Pump Manufacturer	GOULDS	AMERICAN	AMERICAN	<b>18</b>
Year Installed	1994	1993	1992	<b>19</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	1,157	1,330	901	<b>21</b>
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	GE	<b>22</b>
Year Installed	1994	1966	1974	<b>23</b>
Type	OTHER	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	125	200	150	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	DEEP WELL 3		<b>1</b>
Location	FULCER AVENUE		<b>2</b>
Purpose	P		<b>3</b>
Destination	D		<b>4</b>
Pump Manufacturer	GOULDS		<b>5</b>
Year Installed	2003		<b>6</b>
Type	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	1,400		<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTORS		<b>10</b>
Year Installed	2003		<b>11</b>
Type	ELECTRIC		<b>12</b>
Horsepower	250		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			<b>14</b>
Location			<b>15</b>
Purpose			<b>16</b>
Destination			<b>17</b>
Pump Manufacturer			<b>18</b>
Year Installed			<b>19</b>
Type			<b>20</b>
Actual Capacity (gpm)			<b>21</b>
Pump Motor or Standby Engine Mfr			<b>22</b>
Year Installed			<b>23</b>
Type			<b>25</b>
Horsepower			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	1 JOHN STREET	2 JOHN STREET	2 LINCOLN STREET	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
				<b>5</b>
Year constructed	1924	1965	1948	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	12	12	12	<b>10</b>
Total capacity in gallons (actual)	100,000	230,000	100,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	NONE		NONE	<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.6000		1.3000	<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	Y		Y	<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	N		N	<b>23</b>
				<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	250000	3 FULCER AVENUE	300000	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
				5
Year constructed	1961	2003	2003	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	134	12	140	10
				11
Total capacity in gallons (actual)	250,000	200,000	300,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		14
				15
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)		NONE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.7500		20
				21
Is a corrosion control chemical used (yes, no)?		Y		22
				23
Is water fluoridated (yes, no)?		N		24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	0	0	0	0	0
M	D	4.000	1,209	0	0	0	1,209
P	D	4.000	594	0	0	0	594
M	D	6.000	53,313	0	2,363	0	50,950
P	D	6.000	7,852	0	0	0	7,852
M	D	8.000	16,126	0	0	0	16,126
P	D	8.000	44,147	2,363	0	0	46,510
M	D	10.000	3,378	0	0	0	3,378
M	D	12.000	7,571	0	0	0	7,571
P	D	12.000	26,433	0	0	0	26,433
<b>Total Within Municipality</b>			<b>160,623</b>	<b>2,363</b>	<b>2,363</b>	<b>0</b>	<b>160,623</b>
<b>Total Utility</b>			<b>160,623</b>	<b>2,363</b>	<b>2,363</b>	<b>0</b>	<b>160,623</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	226	0	23	0	203		1
M	0.750	1,388	0	14	0	1,374		2
M	1.000	431	0	0	0	431		3
P	1.000	51	37	0	0	88		4
P	1.250	1	0	0	0	1		5
M	1.250	8	0	0	0	8		6
P	1.500	46	0	0	0	46		7
M	1.500	136	0	0	0	136		8
M	2.000	25	0	1	0	24		9
P	2.000	6	1	0	0	7		10
P	4.000	10	0	0	0	10		11
M	4.000	3	0	0	0	3		12
P	6.000	7	0	0	0	7		13
M	6.000	3	0	0	0	3		14
M	8.000	5	0	0	0	5		15
P	8.000	8	0	0	0	8		16
P	10.000	2	0	0	0	2		17
M	12.000	1	0	0	0	1		18
P	12.000	7	0	0	0	7		19
<b>Total Utility</b>		<b>2,364</b>	<b>38</b>	<b>38</b>	<b>0</b>	<b>2,364</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,401	184	138	0	2,447	233	1
0.750	36	0	3	0	33	1	2
1.000	27	5	1	0	31	3	3
1.500	42	2	1	0	43	14	4
2.000	12	0	0	0	12	5	5
3.000	7	0	0	0	7	3	6
4.000	7	0	0	0	7	2	7
6.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>2,533</b>	<b>191</b>	<b>143</b>	<b>0</b>	<b>2,581</b>	<b>262</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,314	99	3	2	28	1	2,447	1
0.750	28	3	0	2	0	0	33	2
1.000	1	16	0	12	2	0	31	3
1.500	0	31	4	6	2	0	43	4
2.000	0	3	3	6	0	0	12	5
3.000	0	2	2	3	0	0	7	6
4.000	0	1	2	0	4	0	7	7
6.000	0	0	0	0	1	0	1	8
<b>Total:</b>	<b>2,343</b>	<b>155</b>	<b>14</b>	<b>31</b>	<b>37</b>	<b>1</b>	<b>2,581</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	260	6	6		260	2
<b>Total Fire Hydrants</b>	<b>260</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>260</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	260
Number of distribution system valves end of year:	460
Number of distribution valves operated during year:	236

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Operation Labor and Administrative/General Salaries:    The Water Department manager was in Iraq for a large portion of the year.

Maintenance of Mains:    More maintenance needed to be done.

Maintenance of Services:    Less maintenance needed to be done.

Maintenance of Hydrants:    Less maintenance needed to be done.

Maintenance of Other Plant:    Less maintenance needed to be done.

Office Supplies and Expenses:    More expense allocated from the General Fund.

Outside Services Employed:    Studies done in previous year in regards to the feasibility of selling more water to an outside customer.

Employees Pensions and Benefits:    Reflects the Water Department's portion of the prior service liability payoff.

Maintenance of General Plant:    Less maintenance was required.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Adjustments were made to account fo the plant financed by contributions.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustments were made to account for plant financed by contributions.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Mains added were financed from utility operations.

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